

ANNEXURE

Annexure 1**Duty evasion cases detected by DRI (Scheme-wise)****(Refer Paragraph 1.12.1)**

Sl.No	Scheme	FY 14	FY 15	FY 16	FY 17	FY 18
		No. of cases	No. of cases	No. of cases	No. of cases	No. of cases
		Duty (Cr. ₹)	Duty (Cr. ₹)	Duty (Cr. ₹)	Duty (Cr. ₹)	Duty (Cr. ₹)
1	Misuse of End-Use & Other Notification conditions.	38 1211.67	18 110.18	69 770.48	29 15.91	48 117.50
2	Misuse of EPCG	22 583.08	49 289.11	64 454.92	53 311.96	37 237.47
3	Undervaluation	140 432.71	85 285.64	92 254.37	154 184.89	346 1825.42
4	Mis-declaration	102 224.22	52 172.42	112 1187.61	167 309.09	163 184.72
5	Drawback	17 80.50		94 1150.46	58 99.70	146 40.22
6	Misuse of EOU/EPZ/ SEZ	3 6.90	6 37.50	18 9.54	6 37.34	3 1.05
7	Misuse of DEEC/ Advance licence	1 0	11 1077.15	12 15.21	55 265.21	79 293.54
8	Others	366 570.55	186 953.54	170 2780.73	145 198.08	118 364.74
Total		694 3112.72	407 2925.54	631 6623.32	667 1422.18	940 3064.65

Source: DRI Anti smuggling performance report (ASPR)

Annexure 2
Commodity wise imports

(Refer paragraph 3.2.2)

(₹ in lakh)

Chapter description	HS Code	2015-16	2016-17	2017-18
Carbon black	280300	81269	80345.04	139987.99
Soda ash	283620	101707	102490.3	111756.51
Acetone	291411	55796	63054.93	74975.09
Vitamin A	293621	5647	7035	5239
Rubber chemicals	381230	103307	110323	NA
PVC Roll, Adhesive film, Paste	390410 390421 390422	936191	1061694	1144878
Plain Medium Density Fibre Board	441090, 441112 to 441114, 441192 to 441194, 441210, 441231	83945	81205	109804
Nylon Filament yarn	540231, 540232, 540245, 540251, 540261, 540710, 540741, 540742, 540744	64158	63078	57082
Elastomeric filament yarn	540244, 540411	68750	69363.83	86241
Viscose Filament yarn	540310, 540331, 540332, 540810	36799	25692	46595
Ceramic tableware and kitchenware & Glazed/ Unglazed tiles in polished or unpolished finish	691110, 691200	25120	24605	24465.8
Sheet Glass	700319, 700320, 701932	5047	6057.43	6062.09
Other glass fibres and articles thereof	701990	27843	29880.04	32443.93
Float glass	700529, 700530	22234	33321	21447
Textured tempered glass	700711, 700719	31168	41141	57257
Cold rolled flat products of Stainless Steel	730431, 730441, 730451	20918	23500	31870
Seamless tubes and hollow profiles of Iron	730490	106372	88804	83861
Plastic processing machinery, Plastic processing machines or Injection moulding machines	847710	80527	829845	94147
Sewing machine needles	845230	10380	9226	9169
Cast aluminium alloy wheels	870870	100850	98204	124111
Total		1968028	2102002	2261390
		%age	Increase	15 %

Source: Export-Import Data, Department of Commerce

Annexure 3
Audit methodology and sample

(Refer paragraph 3.4.1)

Sl. No.	Office	Total Commissionerates	Nos. Selected Commissionerate	Names of Selected Commissionerate
1	AHMEDABAD	6	3	KANDLA MUNDRA JAIPUR
2	BENGALURU	4	2	ICD-BENGALURU ACC BENGALURU
3	CHANDIGARH	2	1	LUDHIANA
4	CHENNAI	13	3	CHENNAI SEA CUSTOMS TUTICORIN SEA CUSTOMS KOCHI SEA CUSTOMS
5	DELHI	10	2	ICD-TUGHLAKABAD ICD-PATPARGANJ
6	HYDERABAD	3	2	VISAKHAPATNAM HYDERABAD
7	KOLKATA	4	2	CC(PORT), KOLKATA CC(PREV), WB
8	LUCKNOW	4	1	NOIDA CUSTOMS
9	MUMBAI	21	2	JNCH NCH
		67	18	

Annexure-4

Levy of ADD even after lapse of validity of ADD notification

(Refer paragraph 3.5.2.1)

Sl. No.	Field Office Name	Office Para no.	Item Description	Amount Objected (₹ in lakh)	No. of BsE	Name of the Comms.	Notfn. No.
1	Ahmedabad	5.4.1	various products	67.72	57	Kandla , Mundra	
2	Mumbai	6.2	TDI	44.73	13	JNCH	25/2017- Cus(ADD) dated 05.06.2017
3	Kolkata	5.2	Porcelain tiles	4.37	2	Customs Port, Kolkata	12/2016- Cus(ADD) dated 29.03.2016
Total				116.82	72		

Annexure-5**Non Levy of Anti-Dumping Duty (ADD)****(Refer paragraph 3.5.3.1)**

Field Office Name	Item Description	Amount objected (₹ in lakh)	Amount recovered (₹ in lakh)	No. of BsE	Name of the Commissionerate	Notfn. No.
Chennai	Injection moulding machine	12.30		3	Chennai sea customs	57/2015-Cus(ADD) dated 04.12.15 & 9/2016-Cus(ADD) dated 15.03.2016
Chennai	Injection moulding machine	104.33		6	Chennai sea customs	57/2015-Cus(ADD) dated 04.12.15 & 9/2016-Cus(ADD) dated 15.03.2016
Chennai	Injection moulding machine	17.28		6	Chennai sea customs	57/2015-Cus(ADD) dated 04.12.15 & 9/2016-Cus(ADD) dated 15.03.2016
Chennai	Injection moulding machine	6.19		1	Tuticorin sea customs	57/2015-Cus(ADD) dated 04.12.15 & 9/2016-Cus(ADD) dated 15.03.2016
Bengaluru	Injection moulding machine	19.88		1	ICD-Bangalore	9/2016-Cus(ADD) dated 15.03.2016
Delhi	Injection Moulding Machine	30.97		2	ICD-Patparganj	57/2015-ADD dated 4.12.2015
Mumbai	Injection Moulding Machine	81.64		2	JNCH	57/2015-Customs (ADD) dated 04.12.2015
Mumbai	Injection Moulding Machine	22.00		3	JNCH	09/2016-Customs (ADD) dated 15.03.2016
Chennai	Nylon filament yarn	131.70		21	Chennai sea customs	3/2012-Cus(ADD) dated 13.01.2012 & 04/2017-Cus(ADD) dated 19.01.2017
Delhi	Nylon filament yarn	0.93		2	ICD-Patparganj	03/2012-ADD dated 13.01.2012
Chennai	Mulberry raw silk	13.67		5	Chennai sea customs	1/2016-Cus(ADD) dated 28.01.2016
Delhi	Aluminium Foil	75.11	75.11	4	ICD-tughlakabad	23/2017-Cus(ADD) dated 16.05.2017
Mumbai	Aluminium Foil	37.02		4	JNCH	23/2017-Cus(ADD) dated 16.05.2017
Ahmedabad	2-Ethyl Hexanol	23.10	23.1	1	Kandla	10/2016-Cus(ADD) dated 29.03.2016
Ahmedabad	Phenol	18.13	18.13	2	DC, KSEZ	43/2014-Cus (ADD) dated 30.9.2014
Mumbai	Graphite electrode	36.35		3	JNCH	04/2015-Cus(ADD) dated 13.02.2015
Hyderabad	Graphite Electrode	29.72		1	Visakhapatnam	04/2015-Cus(ADD) dated 13.02.2015

Field Office Name	Item Description	Amount objected (₹ in lakh)	Amount recovered (₹ in lakh)	No. of BsE	Name of the Commissionerate	Notfn. No.
Chennai	Measuring tapes	32.15		1	Chennai sea customs	16/2016-Cus(ADD) dated 02.05.2016
Chennai	Clear float glass	76.79		23	Chennai sea customs & Tuticorin & Kochi	48/2014-Cus(ADD) dated 11.12.2014 & 30/2017-Cus(ADD) dated 16.06.2017
Chennai	Clear float glass	175.89		14	Kochi sea port	19/2017-Cus(ADD) dated 12.05.2017
Chennai	Clear float glass	30.74		5	Kochi sea port	47/2015-Cus(ADD) dated 08.09.2015
Lucknow	Clear float glass	6.63		2	Noida customs	19/2017-Cus(ADD) dated 12.05.2017
Mumbai	Clear float glass	14.20		2	JNCH	48/2014-Customs (ADD) dated 11.12.2014
Kolkata	Jute Fabric	2979.00		416	Customs (Prev), WB	01/2017-Cus(ADD) dated 05.01.2017
Ahmedabad	Flexible slabstock Polyol	0.72		1	Mundra	9/2015-Cus(ADD) dated 07.04.2015
Mumbai	Flexible Slabstock of Polyol	52.82		33	JNCH	09/2015-Customs (ADD) dated 07.04.2015
Chennai	Homopolymer of Vinyl Chloride Monomer	8.88		1	Tuticorin sea	27/2014-Cus(ADD) dated 13.06.2014
Mumbai	Homopolymer of vinyl chloride monomer	4.31		1	JNCH	26/2014-Customs (ADD) dated 13.06.2014
Chennai	Sodium Ascorbate	331.36		5	Chennai sea customs	38/2015-Cus(ADD) dated 06.08.2015
Chennai	Injection moulding machine	5.24		6	Chennai sea customs	57/2015-Customs (ADD) dated 04.12.2015
Delhi	Injection Moulding Machine	10.00		31	ICD-Tughlakabad	57/2015-ADD dated 4.12.2015
Mumbai	Purified terephthalic acid	154.64		21	JNCH	23/2015-Cus(ADD) dated 27.05.2015
Ahmedabad	Methylene Chloride	28.11		9	Kandla	21/2016-Cus(ADD) dated 31.05.2016
Chennai	Cable ties	5.23		1	Chennai sea customs	28/2013-Cus(ADD) dated 12.11.2013 & 47/2014-Cus(ADD) dated 09.12.2014
Ahmedabad	Plain medium density Fibre Board	0.80	0.80	1	Mundra	48/2015-Cus(ADD) dated 21.10.2015
Hyderabad	Rubber chemical MOR	2.22		1	Visakhapatnam	54/2017-ADD dated 17.11.2017
Kolkata	Glazed/Unglazed Porcelain tiles	1.51		5	Customs Port, Kolkata	29/2017-Cus(ADD) dated 14.06.2017

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Field Office Name	Item Description	Amount objected (₹ in lakh)	Amount recovered (₹ in lakh)	No. of BsE	Name of the Commissionerate	Notfn. No.
Chandigarh	Tempered glass	0.29		2	Ludhiana	38/2017- Cus(ADD) dated 18.08.2017
Bengaluru	Opal glass	2.93		3	ICD-Bangalore	103/2011-Cus(ADD) dated 23.11.2011 & 37/2017-Cus(ADD) dated 09.08.2017
Bengaluru	Wall tile	1.17		1	ICD-Bangalore	29/2017-Cus(ADD) dated 14.06.2017
Chennai	Ceramic ware	29.04		13	Chennai sea customs	27/2017-Cus(ADD) dated 12.06.2017 & 4/2018-Cus(ADD) dated 21.02.2018
Chennai	PVC resin	22.92		11	Chennai sea customs & Tuticorin	70/2010-Cus(ADD) dated 25.06.2010 & 27/2016-Cus(ADD) dated 23.06.2016
Chennai	Phosphoric acid	14.94		9	Chennai sea customs	33/2013-Cus(ADD) dated 31.12.2013, 45/2015-Cus(ADD) dated 24.08.2015 & 19/2012-Cus(ADD) dated 04.04.2012
Chennai	Dichloromethane (methylene chloride)	10.33		2	Chennai sea customs	21/2016-Cus(ADD) dated 31.05.2016
Chennai	Hydrogen peroxide	9.83		10	Chennai sea customs & Kochi sea port	28/2017-Cus(ADD) dated 14.06.2017
Chennai	Ceramic tiles	3.03		2	Tuticorin sea customs	29/2017-Cus(ADD) dated 14.06.2017
Chennai	Melamine	1.21		1	Chennai sea customs	48/2012-Cus(ADD) dated 08.10.2012
Chennai	Barium carbonate	0.73		1	Chennai sea customs	14/2016-Cus(ADD) dated 21.04.2016
Chennai	Potassium carbonate	0.50		4	Chennai sea customs	40/2015-Cus(ADD) dated 12.08.2015
Chennai	Vitamin E	0.71		1	Kochi customs	29/2015-Cus(ADD) dated 10.06.2015
Chennai	Fibre board MDF	2.07		3	Kochi customs	48/2015-Cus(ADD) dated 21.10.2015
Delhi	Ceramic tableware , kitchenware	16.72		1	ICD-Patparganj	27/2017 -ADD dated 12.06.2017
Delhi	Partially oriented yarn	8.47		2	ICD-Tughlakabad	22/2012-ADD dated 02.05.2012
Delhi	Cable Ties	1.44		1	ICD-Tughlakabad	47/2014-ADD dated 09.12.2014
Delhi	Plain medium Density MDF Fibre board	1.39		2	ICD-Tughlakabad	34/2016-ADD dated 14.07.2016
Delhi	Vitamin E	0.15		1	ICD-tughlakabad	29/2015-ADD dated 10.06.2015

Field Office Name	Item Description	Amount objected (₹ in lakh)	Amount recovered (₹ in lakh)	No. of BsE	Name of the Commissionerate	Notfn. No.
Kolkata	Porcelain tiles	1.15		1	Customs Port, Kolkata	12/2016-Cus(ADD) dated 5.01.2017
Ahmedabad	2-Ethyl Hexanol	18.10		5	Ahmedabad	10/2016-Cus(ADD) dated 29.03.2016
Ahmedabad	Normal Butanol or N-Butyl alcohol	1.10		1	Kandla	13/2016-Cus(ADD) dated 13.04.2016
Ahmedabad	Acetone	9.97		3	Kandla	13/2015-Cus(ADD) dated 16.04.2015
Mumbai	Electronic Calculator	80.32		3	JNCH	24/2015-Customs (ADD) dated 29.05.2015
Mumbai	Penaerythritol	74.59		12	JNCH	33/2012-Customs (ADD) dated 20.06.2012
Mumbai	TDI	46.60		12	JNCH	25/2017-Customs (ADD) dated 05.06.2017
Mumbai	Melamine	38.51		10	JNCH	48/2012-Customs (ADD) dated 08.10.2012 & 02/2016-Customs (ADD) dated 28.01.2016
Mumbai	Porcelain tiles	34.87		14	JNCH	12/2016-Customs (ADD) dated 29.03.2016 & 29/2017-Customs (ADD) dated 14.06.2017
Mumbai	AmoxycillinTrihydrate	34.31		3	JNCH	21/2017-Customs (ADD) dated 16.05.2017
Mumbai	Glass fibre	25.19		7	JNCH	48/2016-Customs (ADD) dated 01.09.2016
Mumbai	Grinding media ball	20.77		2	JNCH	36/2012-Customs (ADD) dated 16.07.2012
Mumbai	Sodium nitrite	26.30		1	JNCH	39/2016-Customs (ADD) dated 08.08.2016
Mumbai	Axle for trailers	21.52		9	JNCH	54/2016-Customs (ADD) dated 29.11.2016
Ahmedabad	Axle for trailers	11.40		2	Mundra	3/2015-Cus (ADD) dated 10.2.2015
Mumbai	Elastometric filament yarn	16.84		5	JNCH	15/2017-Customs (ADD) dated 03.05.2017
Mumbai	vitamin E	14.13		7	JNCH	29/2015-Customs (ADD) dated 10.06.2015

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Field Office Name	Item Description	Amount objected (₹ in lakh)	Amount recovered (₹ in lakh)	No. of BsE	Name of the Commissionerate	Notfn. No.
Mumbai	Disodium carbonate/soda ash	44.00		18	JNCH	34/2012-Customs (ADD) dated 03.07.2012
Mumbai	Hydrogen peroxide	10.53		7	JNCH	28/2017-Customs (ADD) dated 14.06.2017
Mumbai	TDQ/TMTD/MBTS	7.80		3	JNCH	98/2011-Customs (ADD) dated 20.10.2011
Mumbai	Cable ties	6.37		53	JNCH	47/2014-Customs (ADD) dated 09.12.2014
Mumbai	Methylene chloride	5.07		6	JNCH	24/2014-Customs (ADD) dated 21.05.2014
Mumbai	Flat base steel	4.67		11	JNCH	03/2013-Customs (ADD) dated 26.03.2013
Mumbai	TDI	3.44		1	JNCH	25/2017-Customs (ADD) dated 05.06.2017
Ahmedabad	Methylene Chloride	0.76		1	Kandla	24/2014-Customs (ADD) dated 21.05.2014
Kolkata	Jute Yarn/twine	36.32		14	Customs (Prev), WB	01/2017-Cus(ADD) dated 05.01.2017
Kolkata	Jute product	5.49		2	Customs (Prev), WB	01/2017-Cus(ADD) dated 05.01.2017
Mumbai	Styrene butadiene rubber	22.36		6	JNCH	43/2017-Cus(ADD) dated 30.08.2017
Mumbai	Nylon tyre cord fabric	17.41		1	JNCH	30/2015-Cus(ADD) dated 12.06.2015
Mumbai	Compact flurosent lamp	12.2		7	JNCH	34/2015-Cus(ADD) dated 28.07.2015
Mumbai	synchronous digital hierachy equipment	46.04		11	JNCH	15/2016-Cus(ADD) dated 26.04.2016
Ahmedabad	TDI	2.54	2.54	1	Mundra	25/2017-Cus(ADD) dated 05.06.2017
Mumbai	Sheet Glass	41.46		19	JNCH	7/2015-Cus (Add) dated 13.3.2015
Chennai	Sheet Glass	229.34		69	Chennai (Sea)	7/2015-Cus (Add) dated 13.3.2015
Chennai	Sheet Glass	16.34		7	Tuticorin Sea	7/2015-Cus (Add) dated 13.3.2015
Ahmedabad	Clear Sheet Glass	662.72		155	Mundra	7/2015-Cus (Add) dated 13.3.2015
Total		6359.96	119.68	1205		

Annexure 6**Non levy of ADD on account of contravention of product specific conditions****{Refer paragraph 3.5.5 (v)}**

Field office Name	Item Description	Amt. Obj. (₹ lakh)	Amt. Rec. (₹ lakh)	No. of BsE	Name of the Comm.	Month of Audit objection
Ahmedabad	Para Nitro amiline	3.29		1	Custom House (Pipav)	January 2019
	Extra white painted glass	0.81		1	Custom House (Pipav)	January 2019
	Sand blasted glass	3.82		1	Custom House (Pipav)	January 2019
	Rubber chemicals	44.40		6	Custom House (Hazira)	January 2019
	Rubber chemicals	28.22		6	Custom House (Hazira)	January 2019
	Carbon black	1027.70		30	Custom House (Hazira)	January 2019
	Methylene chloride	78.54		1	Custom House (Hazira)	January 2019
Bengaluru	Plastic Injection, Moulding machine	17.53		1	ICD, Whitefield	December 2018
	Cold rolled seamless pipes	27.13		2	ICD, Whitefield	December 2018
Kolkata	Sodium Citrate	0.99		1	Kolkata (Sea)	December 2018
	Sewing machine	2.39		1	Kolkata (Air)	December 2018
	Nylentyre cord	0.05		2	Kolkata (Air)	January 2019
Lucknow	Plastic injection	74.62		4	Noida Custom Commss.	January 2019
	Plain medium density fibre board	1.54		1	Noida Custom Commss.	January 2019
Mumbai	Glass fibre rovings	7.18		1	JNCH NhavaSheva	January 2019
Total		1318.21		59		

Annexure 7**Incorrect resorting to provisional assessments****{Refer paragraph 3.5.7 (i), (ii)}**

Sl. No.	Field Office Name	Office Para no.	Item description	Amount objected (₹ in lakh)	No. of BsE	Name of the Commss.	Notfn No.
1	Mumbai	5.4.2	Purified Terephthalic Acid	134.43	2	JNCH	28/2016 -Cus(ADD) dated 05.07.2016
2	Mumbai	5.4.1	Polyvinyl Chloride Resin Grade FJ-65R	48.15	2	JNCH	27/2014-Cus(ADD) dated 13.06.2014
Total				182.58	6		

Annexure 8**Details of test checked cases of 'Incorrect Application of General Exemption Notifications' accepted and recovered by the department****(Refer Paragraph 4.7)**

Sl. No.	Draft Audit Paragraph Brief subject	Importer's name	Amt. Objected (₹ in lakh)	Amt. Accepted (₹ in lakh)	Amt. Recovered (₹ In lakh)	Port Name
1	DAP 6 Short levy of duty due to incorrect notification benefit	M/s A & one another	63.31	63.31	73.64	ICD, Tughlakabad
2	DAP 10 Incorrect grant of exemption on import of raw materials for Wind Operated Electricity Generators (WOEG)	M/s B Ltd.	26.71	26.71		Chennai (Sea)
3	DAP 24 Short levy of duty due to incorrect grant of exemption	M/s C Pvt. Ltd.	30.02	30.02	-	ACC, Benagluru
4	DAP 29 Short levy of duty due to incorrect application of notification	M/s D Pvt. Ltd. & one another	10.160	10.16	10.16	ACC, Benagluru
5	DAP 67 Non levy of customs duty due to incorrect grant of exemption		32.26	32.26		Customs Preventive W.B.
Total			162.46	162.46	83.80	

Annexure 9**Details of test checked cases of 'Misclassification of goods' accepted and recovered by the department****(Refer Paragraph 4.8)**

Sl. No.	Draft Audit Paragraph Brief subject	Importer's name	Amt. Objected (₹ in lakh)	Amt. Accepted (₹ in lakh)	Amt. Recovered (₹ In lakh)	Port Name
1	DAP 17 Short levy of duty due to misclassification	M/s A Pvt. Ltd.	23.24	23.24	-	ACC, Mumbai
2	DAP 18 Short levy of duty due to misclassification	M/s B Pvt. Ltd. & one another	17.87	17.87	-	ACC, Mumbai
3	DAP 25 Short levy of duty due to incorrect grant of exemption	M/s C Pvt. Ltd.	11.67	11.67	-	ACC, Benagluru
4	DAP 26 Short levy of duty due to incorrect grant of exemption	M/s D Ltd.	19.13	19.13	-	ACC, Benagluru
5	DAP 39 Short levy of duty due to misclassification	M/s E Ltd. & one another	23.95	23.95	10.35	ICD (Import) Tughlakabad
6	DAP 41 Short levy of duty due to misclassification of goods	M/s F Pvt. Ltd. & five others	11.09	11.09	11.09	ACC, Bengaluru
7	DAP 46 Short levy of duty due to misclassification and subsequent incorrect grant of notification benefit	M/s G Pvt. Ltd.	21.15	21.15	-	ICD, Tughlakabad
8	DAP 68 Short payment of customs duty due to misclassification of goods	M/s H & four others	14.61	14.61	-	ACC, Hyderabad
9	DAP 69 Short levy of duty due to misclassification	M/s I Ltd.	29.04	29.04	30.53	ICD, Ballabgarh (ICD- Patparganj)
10	DAP 75 Non levy of CVD on import of casting for wind operated electricity generators due to misclassification	M/s J Ltd.	71.58	71.58	92.58	Chennai (Sea)
11	DAP 89 Short levy due to misclassification of Machinery for Animal Feed Plant	M/s K Pvt. Ltd.	15.31	15.31	17.22	Chennai (Sea)
12	DAP 92 Misclassification of cables as parts of telephone sets	M/s L Ltd. & three others	12.93	12.93	-	ACC, Mumbai
13	DAP 37 Misclassification of dried berries	M/s M & six others	57.09	4.84	4.84	ICD, Tughlakabad
14	DAP 38 Misclassification of Eucalyptus oil	M/s N. & one another	56.74	--	--	ICD, Tughlakabad

Sl. No.	Draft Audit Paragraph Brief subject	Importer's name	Amt. Objected (₹ in lakh)	Amt. Accepted (₹ in lakh)	Amt. Recovered (₹ In lakh)	Port Name
15	DAP 74 Misclassification of Palmester 3595/Palmester 3585	M/s O	42.68	--	--	Chennai (Sea)
16	DAP 94 Misclassification of squid lever powder	M/s P. & one another	22.83	22.83	7.84	Chennai (Sea)
17	DAP 23 Misclassification of Aluminium shelving for mushroom growing	M/s Q	21.02	21.02	--	ICD, Tughlakabad
18	DAP 88 Misclassification of Ethylene-propylene – non conjugated diene rubber	M/s R. & two others	12.11	--	--	ICD, Tughlakabad
Total			484.04	320.26	174.45	

Annexure 10

Details of test checked cases of 'Short/Non-recovery of applicable levies and other charges' accepted and recovered by the department

(Refer paragraph 4.9)

Sl. No.	Draft Audit Paragraph Brief subject	Importer's name	Amt. Objected (₹ in lakh)	Amt. Accepted (₹ in lakh)	Amt. Recovered (₹ In lakh)	Port Name
1	DAP 5 Excess levy of duty due to wrong availing of abatement on RSP	M/s A Pvt. Ltd. & others	13.94	13.94	00-	Customs (Port) West Bengal
2	DAP 9 Short levy of duty due to incorrect grant of IGST exemption	M/s B & C Pvt. Ltd.	11.55	11.55	11.55	Custom House, Kochi
3	DAP 11 Short levy of BCD and IGST due to incorrect adoption of IGST rate	M/s D Pvt. Ltd. & eight others	11.09	11.09	0.88	Chennai (Sea)
4	DAP 16 Short levy of BCD and IGST due to incorrect adoption of IGST rate	M/s E Pvt. Ltd. & others	12.59	12.59	7.28	Chennai (Sea)
5	DAP 34 Short levy of basic customs duties on CCTV camera	M/s F Pvt. Ltd.	131.00	131.00	171.00	JNCH, NhavaSheva, Mumbai Zone II

Sl. No.	Draft Audit Paragraph Brief subject	Importer's name	Amt. Objected (₹ in lakh)	Amt. Accepted (₹ in lakh)	Amt. Recovered (₹ In lakh)	Port Name
6	DAP 54 Non levy of safeguard duty on import of Hot rolled flat Product of Non alloy and other alloy steel in coils	M/s G Pvt. Ltd	10.39	10.39	12.39	Office of the Deputy Commissioner of Customs House Mundra
7	DAP 58 Non recovery of drawback on failure to realize export proceeds	M/s H International & others	1869.00	1869.00	11.09	Customs (Preventive), West Bengal
8	DAP 59 Non initiation of action to recover duty drawback against the pending BRCs	M/s I & Others	1609.00	1609.00	-	ICD, Agra
9	DAP 63 Short levy of duty due to incorrect application of rate of CVD on HSD	M/s J Ltd. & seven others	14.05	14.05	11.08	Customs (Preventive), West Bengal
10	DAP 70 Short levy of duty due to incorrect adoption of High Seas Sales price	M/s K & others	10.05	10.05	9.14	ICD, Tughlakabad ICD, Patarganj
11	DAP 73 Short levy of basic customs duties on video recording or reproducing	M/s L Pvt. Ltd.	37.64	37.64	38.01	JNCH, NhavaSheva, Mumbai Zone II
12	DAP 85 Short levy of basic custom duty and integrated tax due to incorrect adoption of tariff rate	M/s M Pvt. Ltd. & three others	36.78	36.78	38.18	Chennai (Sea) Customs
Total			3767.08	3767.08	310.60	

Annexure 11**Details of test checked cases of 'Irregularities in Duty Exemption/Remission Schemes' accepted and recovered by the department****(Refer paragraph 5.4)**

Sl. No.	Draft Audit Paragraph Brief subject	Importer's name	Amount. Objected (₹ in lakh)	Amount Accepted (₹ in lakh)	Amount Recovered (₹ In lakh)	Port Name
1	DAP 1 Short levy of duty due to incorrect grant of exemption	M/s A International	26.42	26.42	35.73	DC, Cochin SEZ, Kakinada, Cochin
2	DAP 2 Mis-declaration of NFE leading to grant of excess duty credit entitlement under SFIS	M/s B Ltd.	137.00	137.00	137.00	Kolkata (port)
3	DAP 3 Excess payment of deemed duty drawback	M/s C Ltd.	13.66	13.66	18.40	JDGFT, Cochin
4	DAP 4 Non fulfillment of export obligation under EPCG scheme	M/s D Ltd.	11.43	11.43		ADGFT, Kolkata
5	DAP 7 Irregular benefit granted under IEIS	M/s E Ltd.	11.50	11.50		JDGFT, Jaipur
6	DAP 12 Irregular issuance of licence/duty credit scrip to entity list in DEL	M/s F Industries	19.51	19.51		JDGFT, Jaipur
7	DAP 13 Incorrect grant of drawback on export goods manufactured/ exported by EOU	M/s G	25.17	25.17	28.13	Dy. Commissioner, ICD Khodiyar
8	DAP 14 Non fulfillment of export obligation	M/s H Pvt. Ltd. & one another	86.49	86.49		JDGFT, Chennai
9	DAP 15 Excess grant of credit scrips under VKGUY scheme	M/s I Ltd. & others	50.03	50.03	32.54	DGFT, Ahmedabad
10	DAP 28 Incorrect grant of scrips under Service Export from India Scheme (SEIS) and Served from India Scheme (SFIS) to exporters without valid IEC	M/s K Pvt. Ltd. & two others	66.84	66.84	8.01	DGFT, Cochin
11	DAP 32 Excess grant of incentive under VKGUY scheme	M/s L Pvt. Ltd.	66.75	66.75	66.75	JNCH, Mumbai
12	DAP 33 Non payment of amount of duty foregone in respect of non-excisable goods cleared into DTA	M/s M Ltd.	40.00	40.00		Hyderabad IV

Sl. No.	Draft Audit Paragraph Brief subject	Importer's name	Amount. Objected (₹ in lakh)	Amount Accepted (₹ in lakh)	Amount Recovered (₹ In lakh)	Port Name
13	DAP 42 Non fulfillment of export obligation against Advance Authorization licence	M/s N Pvt. Ltd.	69.90	69.90		ICD, Bengaluru
14	DAP 43 Non fulfillment of export obligation in respect of EPCG licence	M/s O Industries	21.87	21.87		ICD, Bengaluru
15	DAP 44 Non fulfillment of export obligation against Advance Authorization licence	M/s P Ltd.	132.00	132.00		ICD, Bengaluru
16	DAP 47 Non fulfillment of export obligation against advance authorization licence issued for import of duty free inputs	M/s Q Pvt. Ltd.	37.75	37.75		ADGFT, Bengaluru
17	DAP 48 Incorrect grant of reward under Service exports from India scheme (SEIS)	M/s R Ltd.	98.13	98.13	98.13	JDGFT, Chennai
18	DAP 49 Non levy of duty for non achievement of positive net foreign exchange (NFE)	M/s SPvt. Ltd.	19.19	19.19	19.19	ACC, Bengaluru
19	DAP 51 Non fulfillment of export obligation	M/s T Ltd. & one another	426.00	426.00		JDGFT, Coimbatore
20	DAP 52 Payment of customs duty on clearance of imported unutilized goods in DTA by utilising CENVAT Credit	M/s U Ltd.	113.00	113.00	113.00	Vadodara II (New)
21	DAP 55 Excess grant of SFIS credit due to non deduction of foreign currency expenses from the earnings	M/s V Pvt. Ltd.	21.80	21.80	33.06	JDGFT, Chennai
22	DAP 57 Short levy of duty on DTA clearances	M/s W Ltd.	23.48	23.48		Assistant Commissioner AR V, Division XI, Panoli
23	DAP 62 Incorrect grant of duty credit under SFIS due to incorrect computation of foreign exchange outgo on imports	M/s X Ltd.	35.48	35.48		ADGFT, Kolkata

Sl. No.	Draft Audit Paragraph Brief subject	Importer's name	Amount. Objected (₹ in lakh)	Amount Accepted (₹ in lakh)	Amount Recovered (₹ In lakh)	Port Name
24	DAP 65 Excess payment of duty free credit entitlement under VKGUY	M/s Y Ltd.	26.39	26.39		ADGFT, Hyderabad
25	DAP 71 Irregular refund of terminal excise duty	M/s Z Ltd.	16.84	16.84		JDGFT, Cuttack
26	DAP 72 Non fulfillment of export obligation in respect of EPCG licence	M/s AA Pvt. Ltd. & others	108.00	108.00	262.00	RLA, Bengaluru
27	DAP 76 Incorrect grant of reward under IEIS	M/s BB International	24.90	24.90	30.44	JDGFT, Coimbatore
28	DAP 78 Excess grant of exemption of customs duty under Status holder incentive scheme	M/s CC Ltd.	22.56	22.56		Assistant Commissioner, ICD, Khodiyar
29	DAP 81 Non-fulfillment of export obligation under EPCG scheme and failure of the department to take regularization action	M/s DD Ltd. & one another	25.93	25.93		DDGFT, Dehradun
30	DAP 84 Non-fulfillment of export obligation	M/s EE Pvt. Ltd. & one another	51.27	70.60	1.80	JDGFT, Pondicherry
31	DAP 87 Short levy of duty due to excess clearance of product in DTA	M/s FF Pvt. Ltd.	36.83	36.83		Pune III, IV (Bhima Koregaon DV) & Range IV (Sanaswadi)
32	DAP 90 Non payment of customs duty on rejected goods (imported) cleared in DTA	M/s GG Pvt. Ltd.	19.24	19.24	31.78	Assistant Commissioner CGST & CE, DV VII, Nabsari, Surat
Total			1885.36	1904.19	915.96	